

Assessor

Bruce Dear, Assessor

MISSION STATEMENT

To complete all statutorily mandated property tax assessments as a means to fund government services. Complete all assessment responsibilities at the least possible cost to the public, in a timely and responsive manner that reflects quality, integrity, and fairness. Strive to be a source of accurate and timely property information for local government and the community.

ASSESSOR FUND 100 / APPROPRIATION 10370

	Actual 2002-03	Actual 2003-04	Requested 2004-05	Recommended 2004-05	Change %	Adopted 2004-05
Expenditures						
Salaries and Employee Benefits	\$ 5,009,018	\$ 5,333,755	\$ 6,710,438	\$ 6,682,310	25%	\$ 6,742,310
Services and Supplies	691,749	618,631	592,974	558,274	-10%	563,105
Capital Assets	21,937	-	-	-	0%	33,750
Intra Fund Charges	34,054	32,390	17,331	17,331	-46%	17,331
Gross Budget:	5,756,758	5,984,776	7,320,743	7,257,915	21%	7,356,496
Intra Fund Credits	(50,171)	(124,119)	(104,200)	(69,500)	-44%	(108,081)
Net Budget:	\$ 5,706,587	\$ 5,860,657	\$ 7,216,543	\$ 7,188,415	23%	\$ 7,248,415
Revenue						
Intergovernmental Revenue	\$ 628,047	\$ 628,047	\$ 628,047	\$ 628,047	0%	\$ 628,047
Charges for Services	2,009,119	2,620,106	2,505,161	2,505,161	-4%	2,505,161
Miscellaneous Revenue	56,319	75,397	61,850	61,850	-18%	61,850
Total Revenue:	2,693,485	3,323,550	3,195,058	3,195,058	-4%	3,195,058
Net County Cost:	\$ 3,013,102	\$ 2,537,107	\$ 4,021,485	\$ 3,993,357	57%	\$ 4,053,357
Allocated Positions	85	85	85	85	0%	85

CORE FUNCTION

Assessor Services

Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business property audits to ensure compliance and equalization of business-property assessments. Provide property information for local government, property owners and the business community.

FY 2003-04 Major Accomplishments

- Completed approximately 42,500 reappraisable events for enrollment on the 2004 property assessment roll.
- Mapped more than 6,700 new property assessment parcels, as density of property ownership increased significantly for a fifth consecutive year.
- Completed a larger, more complex workload with no increase in labor hours, as a result of dedicated teamwork and assessment process efficiencies.
- Added approximately \$3.8 billion of additional property value to the annual assessment roll due to the high level of new construction activity combined with escalating property values.

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- Completed modification of the "Change of Ownership" document processing procedures, which produced a dramatic gain in production while still maintaining quality control.
- Completed electronic integration of Roseville parcels and validated completion of countywide base parcel map.
- Expanded the department web site content to provide major customer service enhancements.

FY 2004-05 Planned Accomplishments

- Complete approximately 43,500 reappraisable events for enrollment on the 2005 assessment roll.
- Complete expanded workload without any significant increase in labor hours based on appraisal process improvements
- Continue enhancement of public service via web-based public assessment inquiry, on-line availability to assessment related forms, and evaluation of electronic property assessment form filing.
- Provide timely maintenance and update of the electronic base-map layers maintained by the Assessor for the County Geographic Information Systems (GIS), in a year where volume of new parcels created is again expected to exceed the 6,000 mark.
- Continue conversion of paper to imaged documents for better integration with the Property Assessment System to maximize use of physical space (office), computer systems utilization and staff efficiency.
- Reduce backlog of mandatory audits and assessment appeals.
- Maintain responsive customer service to property owners, business customers and government agencies.

Department Comments

The Assessor workload continues to grow as a result of prolific countywide property development. Revenue impact to the County has been extremely positive. Real estate values continue to increase at a rate far in excess of inflation; fueled by a demand that exceeds supply, compounded by low interest rates. As the complexity and average value per assessment event continues to increase so does the sophistication of the property owners. Assessor staff continue to interact with increased numbers of estate planners, tax attorneys, Certified Public Accountants (CPA) and Tax Agents as opposed to working directly with property owners.

Staffing remains a key department issue as workload has grown in size and complexity. Forty-five percent of our permanent staff was hired within the past four years. Many new staff members were hired at an entry level because we were unable to recruit more experienced candidates. Twenty percent of current permanent staff, including the most experienced managers, are projected to retire within the next twenty-four months. The ability to fill staffing vacancies timely, and with well qualified candidates, will be the key to successfully completing our mission over the next twelve to twenty-four months.

The Assessor provides statewide leadership in the assessment of all business property as Chair of the California Assessors' Association (CAA) Business Property Committee. The Assessor also serves as a member of the CAA Executive Committee.

The department will continue to put a high priority on responsive customer service as we adjust resources to accommodate any budget limitations.

With a results oriented management model, the Assessor Department has the leadership, teamwork and innovative spirit to readily accept the challenges of FY 2004-05.

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County Executive Comments And Recommendations

Salaries and benefits in the Assessor's budget have increased as a result of a market study of the appraiser classification series and various position reclassifications within the department. The Assessor Department receives revenues from a number of sources including supplemental property taxes and tax administration fees. These revenues have increased sufficiently to offset most of the salary and benefit increases.

Department requested funding considerations for final budget:

- Classification study adjustment for management salaries (\$60,000)

Final Budget Changes from the Proposed Budget

Salaries and wages have increased to provide funding for salaries following a classification study (\$60,000). The Final Budget includes equipment for the Property Tax System, offset by reimbursement from Administrative Services (server & external storage array \$20,774; external tape back up unit \$5,737; high speed scanner \$7,239; and supplies \$4,831). Position allocation changes: delete 1 senior transfer analyst and add 1 appraisal technician.

CORE FUNCTION: ASSESSOR

Property Assessment Program

Program Purpose: To annually determine the assessed value of all taxable real and personal property, as specified by state and federal statutes,

Total Expenditures: \$6,288,518

Total Staffing: 73.0

- **Key Intended Outcome:** Produce a complete, accurate and timely assessment roll.

Property Assessment Indicators:	Actual 2002-03	Actual 2003-04	Target 2004-05
# of appraisals completed due to property transfers	20,916	20,976	20,559
# of labor hours per appraisal for appraisals completed due to property transfers	.86	.79	.87
# of appraisals completed due to new construction	15,262	16,048	16,069
# of labor hours per appraisal for appraisals completed for new construction	1.79	1.64	1.70
# of unsecured appraisals (e.g. airplanes, boats, businesses etc.)	12,441	15,633	15,997
# of labor hours per appraisal for assessments of unsecured properties (e.g. airplanes, boats, businesses, etc.)	.66	.54	.52
# of labor hours per new assessment parcels mapped	1.2	.99	.82
# of supplemental assessments	33,302	28,087	35,841

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# of assessment appeals per 1,000 assessments	2.28	2.26	2.50
# of labor hours per assessment appeal	8.91	8.47	11.00
# of labor hours per homeowner exemptions	.38	.29	.27
# of labor hours per other exemptions	1.73	2.47	2.63

Program Comments: Real estate development and re-sale activity remains strong, so there is no doubt that the department will face increases in workload again this year. Since there will be no growth in staff and no funding for temporary help, we face the prospect of asking employees to produce more work using fewer labor hours. Our situation is further complicated by the anticipated retirement of senior staff members.

Audit Program

Program Purpose: Audit the records of locally assessable business property, to verify accuracy of assessment for compliance and equalization purposes.

Total Expenditures: \$424,603

Total Staffing: 4.9

- **Key Intended Outcome:** Complete all mandatory audits and some non-mandatory audits.

Audit Indicators:	Actual 2002-03	Actual 2003-04	Target 2004-05
# of mandatory audits completed	100	90	112
# of labor hours per mandatory audit	37.05	39.33	32.26
# of non-mandatory audits completed	1	1	3
# of labor hours per non-mandatory audit	16.15	37.25	21.23

Program Comments: Mandatory audits will again increase in number and level of complexity. Property owner representatives are typically experienced tax managers, CPAs or attorneys. Assessor Department auditors as a group are new employees with very little experience and the division manager position is currently vacant.

Public Information & Geographic Information System Program

Program Purpose: To provide county property owners with assessment guidelines, information and assistance. Provide property system data to other government entities and businesses. Maintain base countywide GIS parcel level property information.

Total Expenditures: \$607,622

Total Staffing: 7.1

- **Key Intended Outcome:** Property information is available to county departments, businesses and the public.

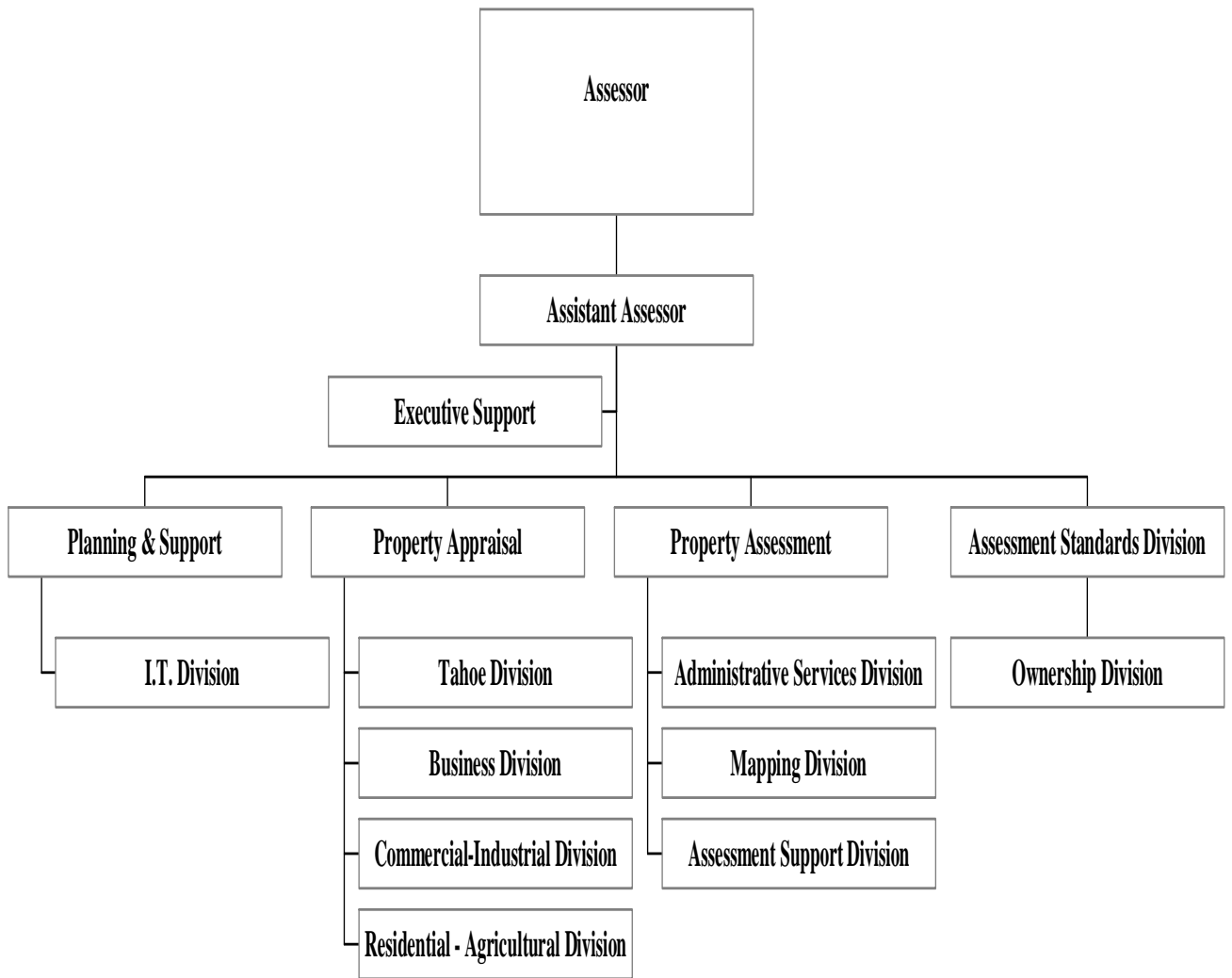
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Public Information & GIS Indicators:	Actual 2002-03	Actual 2003-04	Target 2004-05
# of customer data requests responded to per month	23	8	13
# of customer telephone calls responded to per week	1,040	929	950
# of Internet page hits per week	N/A	374	400
# of public written and email inquiries per week	15	12	12
# of labor hours for GIS base-map upgrades	4,264	1,672	2,080
# of labor hours for professional-level public information	5,215	4,851	4,500

Program Comments: The department's expanded website has allowed us to increase customer access to key forms and information. The website is on pace to reach an impressive 19,760 hits during its first year of operation. This new tool has relieved the telephone and in person contacts slightly, but the public service personnel still answer over 900 calls per week and serve a number of drop-in visitors each day. The department also provides upgrades to the GIS base-map as parcels are split and reconfigured.

OFFICE OF THE ASSESSOR



POSITIONS: 85

OFFICE OF THE ASSESSOR
APPROPRIATION SUMMARY
Fiscal Year 2004-05

ADMINISTERED BY: ASSESSOR

Appropriation	FY 2003-04		FY 2004-05	
	Actual	Position Allocations	BOS Approved Budget	Position Allocations
GENERAL FUND Assessor	\$ 5,860,657	85	\$ 7,248,415	85
TOTAL ALL FUNDS	\$ 5,860,657	85	\$ 7,248,415	85

Assessor

General Fund

Fund: 100

Subfund: 0

Appropriation: 10370

Budget Category (1)	Actual 2002-03 (2)	Actual 2003-04 (3)	Dept Req 2004-05 (4)	CEO Rec 2004-05 (5)	BOS Adopted 2004-05 (6)
Salaries & Benefits					
1001 Employee Paid Sick Leave	2,309	197	800	800	800
1002 Salaries and Wages	3,612,547	3,927,511	4,664,869	4,518,764	4,578,764
1003 Extra Help	37,310	28,696	18,952	18,952	18,952
1005 Overtime & Call Back	172,259	30,459	80,000	80,000	80,000
1006 Sick Leave Payoff	74,830	14,206			
1011 Salary Savings			(159,888)		
1300 P.E.R.S.	247,049	398,719	903,074	874,437	874,437
1301 F.I.C.A.	292,154	299,113	364,494	353,317	353,317
1310 Employee Group Ins	508,016	590,732	736,917	736,917	736,917
1315 Workers Comp Insurance	62,544	44,122	101,220	99,123	99,123
Total Salaries & Benefits	5,009,018	5,333,755	6,710,438	6,682,310	6,742,310
Services & Supplies					
2050 Communications - Radio	289				
2051 Communications - Telephone	80,415	84,987	80,000	80,000	80,000
2271 Parts Installed		1,471			
2290 Maintenance - Equipment	3,200	4,932	8,000	8,000	8,000
2291 Maintenance - Computer Equip	330	369	3,000	3,000	3,000
2439 Membership/Dues	9,876	11,968	16,561	16,561	16,561
2481 PC Acquisition	8,138				
2511 Printing	26,483	33,393	27,000	27,000	27,000
2523 Office Supplies & Exp	43,994	39,821	43,950	43,950	43,950
2524 Postage	40,653	47,123	50,000	50,000	50,000
2555 Prof/Spec Svcs - Purchased	184,006	148,534	97,500	77,800	77,800
2701 Publications & Legal Notices	515				
2709 Rents & Leases - Computer SW	22,317	23,939	24,019	24,019	24,019
2727 Rents & Leases - Bldgs & Impr	45,231	44,221	69,844	69,844	69,844
2809 Rents and Leases-PC	3,475		1,000	1,000	1,000
2838 Special Dept Expense-1099 Repor		1,026			
2840 Special Dept Expense	96,824	35,632	41,000	30,000	34,831
2844 Training	2,500	3,814	10,000	6,000	6,000
2931 Travel & Transportation	15,604	12,371	14,000	14,000	14,000
2941 County Vehicle Mileage	107,899	121,849	107,100	107,100	107,100
2965 Utilities		3,181			
Total Services & Supplies	691,749	618,631	592,974	558,274	563,105
Fixed Assets					
4451 Equipment	21,937				33,750
Total Fixed Assets	21,937				33,750
Charges From Departments					
5405 I/T Maintenance - Bldgs & Improvem	361	3,119	5,000	5,000	5,000
5550 I/T - Administration	36				
5552 I/T - MIS Services	170	325	179	179	179
5556 I/T - Professional Services	10,254	8,501	10,000	10,000	10,000
5727 I/T-Rents/Leases	20,537	19,703	2,152	2,152	2,152
5840 I/T Special Dept Expense	2,696	75			
5844 I/T Training		667			
Total Charges From Departments	34,054	32,390	17,331	17,331	17,331
Gross Budget	5,756,758	5,984,776	7,320,743	7,257,915	7,356,496
Less: Charges to Departments					
5001 Intrafund Transfers		(1,015)			
5002 I/T - County General Fund	(50,000)	(123,104)	(104,200)	(69,500)	(108,081)
5004 I/T - Road Fund	(171)				
Total Charges to Departments	(50,171)	(124,119)	(104,200)	(69,500)	(108,081)

Assessor

General Fund

Fund: 100

Subfund: 0

Appropriation: 10370

**Budget
Category
(1)**

**Actual
2002-03
(2)**

**Actual
2003-04
(3)**

**Dept Req
2004-05
(4)**

**CEO Rec
2004-05
(5)**

**BOS
Adopted
2004-05
(6)**

Net Budget

5,706,587

5,860,657

7,216,543

7,188,415

7,248,415

Less: Revenues

7458 State Aid - County Property Tax A

(628,047)

(628,047)

(628,047)

(628,047)

(628,047)

8095 SB2557-Tax Admin Fee-Distri

(540,224)

(755,698)

(764,360)

(764,360)

(764,360)

8096 SB2557-Tax Admin Fee-Cities

(285,764)

(415,349)

(406,434)

(406,434)

(406,434)

8101 Supplemental Taxes - 5%

(1,183,131)

(1,449,059)

(1,334,367)

(1,334,367)

(1,334,367)

8753 Other Sales

(21,271)

(29,666)

(21,250)

(21,250)

(21,250)

8764 Miscellaneous Revenues

(35,048)

(45,731)

(40,600)

(40,600)

(40,600)

Total Revenues

(2,693,485)

(3,323,550)

(3,195,058)

(3,195,058)

(3,195,058)

Net County Cost

3,013,102

2,537,107

4,021,485

3,993,357

4,053,357